1 Amend 2 Cal. Code Regulations Section 18946.1 to read:

§ 18946.1. Reporting and Exception — Valuation of Gifts: Passes and Tickets.

- (a) For purposes of Section 87207 and 89503, A pass or the value of a ticket used to attend a future event that provides one time admission or access to facilities, goods, services, or other incidental tangible or intangible benefits (including a pass to motion picture theaters, amusement parks, parking facilities, country clubs, and similar places or events, and also including a ticket for theater, opera, sporting, or similar event, but not including travel and lodging) shall be valued at is the face value of the pass or ticket, provided that the face value is a price that was, or otherwise would have been, offered to the general public. A pass or ticket has no face value unless it is ultimately used or transferred to another person. This value includes any item that is provided as a giveaway as part of the attendance at the event. If the ticket is not used, the value is the fair market value of the unused ticket.
- (b) For purposes of Section 87207 and 89503 A pass or the value of a ticket pass that provides repeated admission or access to facilities, goods, services, or other incidental tangible or intangible benefits (including a pass to motion picture theaters, amusement parks, parking facilities, country clubs, and similar places or events, and also including a season ticket for theater, opera, sporting, or similar season events, but not including travel and lodging) shall be valued is determined as follows:
- (1) For purposes of disclosure and the gift limits, the value shall be of a pass is the fair market value of the actual use of the pass or ticket by the recipient, official, including guests who may accompany the recipient and any other individuals who are admitted with the pass or ticket, plus the fair market value of any possible use by any person or persons to whom the privilege of

09/28/2010 1 18946.1-Amend

use of the pass or ticket is transferred. up to the price at which the pass was offered for sale to
the general public.

- (2) For purposes of disqualification, the value shall be the actual use of the pass or ticket by the official, including guests who may accompany the official and who are admitted with the pass or ticket, plus the fair market value of any possible use by any person or persons to whom remaining and unused portion of the season pass or ticket the official transfers the privilege of use of the pass or ticket, through the date of the governmental decision in question, plus the fair market value of the maximum reasonable use following the date of the decision: is the price at which the pass was offered for sale to the general public. If the official returns the pass or any unused tickets prior to before the decision, the value shall be determined pursuant to subdivision (b)(1) is the actual use of the pass or ticket by the official and any persons who are admitted with the pass or ticket.
- (c) For purposes of determining the fair market value of a pass as indentified in subdivision (b) above, the fair market value is equal to the price of a one-time admission multiplied by the number of uses of the pass up to the price at which the pass was offered for sale to the general public.
- NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 82028, 87207 and 89503, Government Code.

09/28/2010 2 18946.1-Amend